Guideline on Allowance for Lectures, Wages, and Management Expenses in Technical Intern Training Program

Revised in May, 2010

Japan International Training Cooperation Organization

JITCO

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I. Objectives

According to the revision of the Technical Intern Training Program that took effect in July 2010, partial amendments were made for handling of allowance for lectures, wages, and management expenses between supervising organization and organization implementing technical intern training(hereinafter referred to as "implementing organizations), which are indicated in relevant laws and in "Guidelines Concerning Entry and Residence Management of Technical Intern Trainees" published in December 2009 by the Immigration Bureau, Ministry of Justice.

This guideline discusses specific matters required for appropriate response to these amendments.

II. Handling Policies

1 Payment of allowance for lectures

During lecture period in Japan under technical intern training supervised by organizations, it is appropriate for supervising organizations to pay allowance for lectures to technical intern trainees as actual living expenses, because an employment contract is not yet in effect and technical intern trainees have no income of wages.

The following items should be kept in mind for payment of allowance for lectures.

- (1) The amount of allowance for lectures must be notified to technical intern trainees before their entry into Japan. In particular, it is required to indicate the amount of allowance for lectures and how food expenses will be paid during lecture period, in the "Outline of Treatment during the Training Period" to be submitted at the time of application for a Certificate of Eligibility for the Status of Residence.
- (2) The payer of allowance for lectures must be supervising organizations. It is required that supervising organizations shall pay allowance for lectures in full on the specified date (as early as possible during the training period), directly and without fail to the technical intern trainees, and when making payments, the organization must obtain the trainee's receipt stamp (or signature).
- (3) The amount of allowance for lectures should be calculated taking food and miscellaneous living expenses into account.

It is not appropriate to increase or decrease allowance for lectures according to frequency of attendance at lectures. Accommodations during lecture period must be provided free of charge by supervising organization or implementing organization.

- (4) Expenses to be borne by supervising organizations must not be deducted from allowance for lectures, and technical intern trainees should not be forced to save money from such allowance.
- (5) If supervising organizations do not pay allowance for lectures partly or fully, it may be designated as improper conduct (five-years suspension of acceptance).

2 Payment of wages

Implementing organizations must comply with labour-related laws and regulations, keeping in mind matters concerning wages, working hours and other employment conditions for technical intern trainees. Supervising organizations must instruct and advise its affiliate implementing organizations to comply with labour-related laws and regulations, focusing on the following.

Implementing organizations or supervising organizations must give a full explanation to technical intern trainees in accordance with employment contract and notification of employment conditions when concluding employment contract and at the end of lectures, so that they could well understand employment conditions.

- Proper payment of wages by implementing organizations
 Wages must be paid properly in the following way:
 - ① Wages must be paid in currency, in full, monthly at a definite date and directly to technical intern trainees. In addition to issuing paystub, implementing organizations must also obtain technical intern trainee's receipt stamp (or signature) on the wage ledger.
 - ② In case of payments through bank transfers, a written consent of technical intern trainees and an issuance of paystub are required, and also a labour-management agreement (*1) relating to payment of wages through bank transfer must be concluded.
 - Even if requested by technical intern trainees, implementing organizations may neither control nor keep technical intern trainees' bankbook, cash card, and personal seal.
 - If technical intern trainees request to control or keep their bankbook, cash card, and personal seal, it is recommended for supervising organizations and implementing organizations, from the perspective of preventing thefts and loss, to provide technical intern trainees with a lockable facility where they can store their cash card and personal seal under their control.
 - 3 Starting and ending times of technical intern trainees must be checked daily to record actual working hours, and wages and extra wages for overtime must be paid properly subject to recorded working hours.
 - Working hours (including overtime, days-off, and late-night working hours) must be written

down in the wage ledger.

In the case of technical intern trainings in agriculture, the number of working hours must be controlled in conformity with the stipulations of the Labour Standards Law.

(2) Standard of wages

The following items should be kept in mind when deciding amount of wages.

- Wages for technical intern trainees should be equal to or more than those for Japanese workers.
- ② It is preferable to encourage technical intern trainees' motivation by increasing wages according to their learning level.

(3) Prohibition of unreasonable deduction from wages

Apart from social insurance premiums, taxes or other items which are permitted to deduct according to laws, any deduction of expenses from wages must be limited to reasonable items, such as food costs, housing expenses and so on, and the following measures must be taken:

- ① A labour-management agreement (*1) must be concluded regarding deduction from wages.
- ② A deduction amount must not exceed actual expenses.
- 3 Items and amounts of deduction must be sufficiently explained to technical intern trainees, and their understanding must be obtained.
- ④ The following must be kept in mind with regard to housing expenses.
 - a The amount of housing expenses must not exceed a market price in the area.
 - b The amount of housing expenses, breakdown and calculational procedure must be sufficiently explained to technical intern trainees, and their understanding must be obtained.
 - c In case where one housing is provided for more than one technical intern trainee, the amount of housing expenses per person must not exceed the amount obtained when dividing the overall lodging expenses by the number of technical intern trainees.

(4) Prohibition of compulsory savings

A supervising organization and an implementing organization must not force technical intern trainees to save money by deducting from wages, etc.

(*1) A labour-management agreement means Agreement with a person representing a majority of workers at a workplace including both technical intern trainees and Japanese workers (if a Labour Union is organized by a majority of workers, agreement with the Union).

3 Securement of travel expenses to and from Japan

Previously, there were cases where technical intern trainees bore travel expenses to return home. In the revision of the program, however, in order to avoid troubles caused to technical intern trainees' returning to their home countries, it is stipulated that the supervising organizations shall take measures for ensuring return, such as guaranteeing return expenses in case of acceptance supervised by organization, and that supervising organizations or implementing organizations shall bear the full amount of return expenses in the light of the purpose of the Technical Intern Training Program aiming to transfer acquired skills overseas.

As for travel expenses for return, it is preferable for supervising organizations to take measures such as securing the full amount of travel expenses for technical intern trainees in sufficient time before their return to their home countries, because there were some cases where it became difficult to guarantee return expenses of technical intern trainees who could not continue technical intern training as a result of bankruptcy of implementing organizations. It is also necessary for supervising organizations to bear transportation expenses in Japan.

In addition, it is preferable for supervising organizations or implementing organizations to bear the full amount of travel expenses to Japan.

4 Handling of management expenses

- (1) In this guideline, management expenses mean direct or indirect expenses (not including expenses for employment placement) that are necessary for various and wide range of operations carried out by both supervising organizations and sending organizations in implementing the Technical Intern Training Program, and are classified in the following three categories:
 - Expenses for supervision of technical intern trainee
 Expenses for supervising operations necessary for supervising organizations to implement the
 Technical Intern Training Program.
 - ② Management expenses for sending technical intern trainee Expenses necessary for sending organizations to send technical intern trainees to Japan and also to carry out other related operations.
 - 3 Miscellaneous expenses for sending technical intern trainee Actual expenses incurred by each technical intern trainee, apart from management expenses for sending technical intern trainee.

(2) Principles for handling management expenses

With regard to management expenses, it is extremely important to make it clear how much is required for each item, who should bear such expenses, and how these expenses shall be collected, in order to implement the Technical Intern Training Program properly and smoothly. Therefore, it is necessary to handle any of management expenses based on the following principles of transparency, fairness, and appropriateness.

Principle of transparency

Flow of money relating to management expenses must be made clear.

In particular, accounting of management expenses must be conducted separately from wages and management expenses must not be deducted from wages. In addition, accounting of expenses for employment placement must be conducted separately from management expenses.

② Principle of fairness

In implementing the Technical Intern Training Program lawfully and effectively, the parties involved must fully discuss who and how does what in order to clarify the division of roles. The amount of management expenses should be decided according to the division of roles, and a contract is to be concluded.

③ Principle of appropriateness

The amount of management expenses must be appropriate in comparison with the actual expenses required for such operations. That means the amount of management expenses should remain in a reasonable range considering the relationship between management expenses and operations into account.

(3) Contents and handling of management expenses

Since it seems that there are various expense items concerning each management expense, here, we discuss typical expense items related to the Technical Intern Training Program accordingly. In deciding the amount of management expenses, it must be appropriate in comparison with the actual costs required for these expense items.

① Expenses for supervision of technical intern trainee

a Actual amounts for expenses for supervision of technical intern trainees should be determined individually and specifically, depending on to what extent a supervising organization carries out management and support of implementing organizations. A supervising organization must collect expenses for supervision of technical intern trainee directly from implementing organizations.

In the Ministerial Ordinance established by the Ministry of Justice in connection with the revision of the program (Ordinance to provide for requirements of supervising organization), it is newly stipulated that, if a supervising organization collect expenses for supervision of technical intern trainees, it must specify the amount and purpose of expenses to those who bear them before acceptance of technical intern trainees, and it must not impose them directly or indirectly on technical intern trainees.

- b Expenses for supervision of technical intern trainees include the following:
 - Costs required for lectures (*2)
 - Costs required for supervising implementing organizations
 - · Costs required for guidance to implementing organizations on a visit basis
 - · Costs required for communicating and meeting with sending organizations
 - Technical intern trainee's travel expenses to and from Japan
 - Costs required for giving guidance and support to implementing organizations and technical intern trainees
 - Costs required for taking measures in the event that technical intern training may not be continued due to bankruptcy (not including expenses for employment placement) (*3)
 - Administrative costs required for implementing technical intern training, such as personal costs, office expenses, meeting costs, etc.
 - (*2) Including lectures that a supervising organization implements abroad (including ones that a supervising organization entrusts to foreign organizations)
 - (*3) Costs required for transferring technical intern trainees to other implementing organizations should be treated as expenses for employment placement

<References>

Expenses in the following list should be borne by implementing organizations, because these expenses are incurred by implementing organizations when they employ technical intern trainees.

- Premiums for social and labour insurance (employer's contributions)
- Costs required for health examinations (including special health examinations)
- Welfare expenses
- Educational training expenses (examination fees of National Trade Skills Tests necessary for transfer to technical intern training (ii)) (*4)
- Costs for Japanese language education (that are deemed necessary for technical intern training apart from lectures given by supervising organizations)

- Costs for obtaining licenses and lectures according to Industrial Safety and Health Law
- (*4) It is desirable for an implementing organization to bear examination fees of the upper level even after transfer to technical intern training (ii).
- 2 Management expenses for sending technical intern trainees
 - a Who and to what extent should bear management expenses for sending technical intern trainees is to be decided by parties concerned through sufficient deliberation, and then a contract is to be concluded. In addition, payment of management expenses for sending technical intern trainees shall be made by a supervising organization with which a sending organization has concluded an Agreement concerning the Technical Intern Training Program.

Since operation of the Technical Intern Training Program may differ depending on actual conditions and special circumstances of each country, this Guideline shall not preclude a possibility to implement the program in accordance with those particular circumstances of each country.

- b Management expenses for sending technical intern trainees include the following:
 - · Costs required for health examinations before trainees are dispatched
 - Costs required for advance lectures of trainees, such as for Japanese language learning, lifestyle guidance for stay in Japan, etc. (*5)
 - Costs required for communicating and meeting with a supervising organization or implementing organizations (not including expenses for employment placement)
 - Costs required for communicating and coordinating with companies that dispatch technical intern trainees (not including expenses for employment placement)
 - Costs required for sending organization's assistance operations to provide guidance, support and assistance with daily life to technical intern trainees through dispatching its employees to Japan. (*6)
 - · Costs required for taking action in the event that trainees are involved in an accident
 - Administrative costs necessary for sending technical intern trainees, such as personnel costs, office expenses (not including expenses for employment placement)
- (*5) Costs relating to lectures, which are given by a supervising organization abroad (including ones that a supervising organization entrusts to foreign organizations) fall under the category of expenses for supervision of technical intern trainees.
- (*6) Supervising organizations or implementing organizations should be basically responsible for guidance, support and assistance with daily life for technical intern

trainees after their entry into Japan, and sending organizations play a supplementary role.

- ③ Miscellaneous expenses for sending technical intern trainees
 - a Miscellaneous expenses for sending technical intern trainees are actual expenses incurred by each technical intern trainee who plans to travel to Japan individually, and by its nature, it is possible to consider it his/her own responsibility. It is acceptable for a supervising organization and a sending organization to discuss who and to what extent will bear such expenses.
 - b Miscellaneous expenses for sending technical intern trainees include the following:
 - Passport and visa fees
 - Domestic transportation expenses before being dispatched and after return to home countries
 - Costs of dental diagnosis

It is possible that technical intern trainees shall bear medical examination costs.

(4) Other matters

① Conclusion and notification of contracts concerning management expenses

Handling of management expenses must be sufficiently discussed and determined by parties concerned.

Specifically, parties concerned must have a heavy discussion on who and to what extent should bear management costs in the light of division of operations or roles of each party, and decide it based on a mutual agreement. With regard to decisions, it is necessary to draw up an agreement or other relevant documents (all documents where agreements between parties concerned are put in writing, regardless of their name, including annextures). It is also necessary to clearly specify each party's division of rolls and responsibility in those documents.

When applying for entry and residence in Japan, a copy of an agreement or other relevant documents must be submitted to the local immigration bureau concerned. If an agreement is changed or renewed, the same procedure is to be applied.

② Prohibition of deducting management expenses for sending and supervising technical intern trainees from wages

Supervising organizations, implementing organizations and sending organizations, for any reason whatsoever, must not deduct from wages neither expenses for supervision of technical intern trainees nor management expenses for sending technical intern trainees.

- 3 Account processing of expenses for supervision of technical intern trainees Supervising organizations must journalize expenses for supervision of technical intern trainees paid by implementing organizations according to each expense item, and make clear income and expenditure status of each expense item.
 - Supervising organizations must also treat expenses for supervision of technical intern trainees separately from other expense items, and set up a bank account exclusively for them.
- 4 Clear indication of breakdown of expenses for supervision of technical intern trainees by supervising organizations
 Supervising organizations are to present a "Breakdown of Expenses for Supervision of Technical Intern Trainees", when applying for a Certificate of Eligibility for the Status of Residence. In this document, it is necessary to clearly specify expense items and amount of each individual item that serve as the basis for expenses for supervision of technical intern trainees, and also the fact that implementing organizations that bear such expenses have confirmed its contents.
- Supervising organizations, implementing organizations and sending organizations must not conclude, for any reason whatsoever, any contracts where parties concerned agree about conditions such as allowance for lectures, payment of wages and extra wages and payment of management expenses being different from those to be submitted to regional immigration bureaus, in connection of operation of operations the Technical Intern Training Program. Namely, to conclude dual (secret) contracts is strictly prohibited.

In the case of submission of false documents in entry and residence procedures, it may be designated as improper conduct (five-years suspension of acceptance).

5 Handling of deposits

In the latest revision of the program, the following stipulations on deposits are introduced in the ordinance of the Ministry of Justice.

- (1) Sending organizations, supervising organizations, implementing organizations or placement agencies must not collect deposit from technical intern trainees or their spouses, lineal relatives or relatives living together, or other persons who have close relationship with technical intern trainees in social life, for the purpose preventing run- away of them during their technical intern training period. For any reason whatsoever, the aforesaid organizations must neither control money or other properties, nor plan to control them until the end of technical intern training.
- (2) In addition, the above-mentioned organizations must not conclude a contract stipulating penalty or unreasonable transfer of money or other properties in the event of breach of employment

- contract by technical intern trainees. It is, furthermore, required that such a contract should not be concluded until the end of technical intern training.
- (3) In relation to technical intern training, the above-mentioned organizations must not conclude a contract among them stipulating penalty or unreasonable transfer of money or other properties in the event of breach of employment contract by technical intern trainees. It is, furthermore, required that such a contract should not be concluded until the end of technical intern training.

6 Handling of passport and alien registration certificate

Even if requested by technical intern trainees, supervising organizations and implementing organizations must not keep their passports and alien registration certificate. Technical intern trainees are obliged to carry them with themselves by law, and if they do not carry them because supervising organizations or implementing organizations have kept or dispossessed them, such organizations may be accused of violation of law and it may be designated as improper conduct (five-years suspension of acceptance).

It is recommended for supervising organizations and implementing organizations, from the perspective of preventing theft and loss, to provide technical intern trainees with a lockable facility where they can store their passport and alien registration certificate under their own control.

7 Management of technical intern trainees by improper means

- (1) Supervising organizations and implementing organizations, on the ground of preventing run-away of technical intern trainees, must not prohibit them from going out of dormitories, nor keep their passports and alien registration certificates. A curfew and a prior notification system concerning holiday outing are acceptable within the range of socially accepted limits. It goes without saying that going out should not be prohibited, because it might cause a problem of human rights violation.
 - In addition, making it difficult to contact their relatives and friends by prohibiting them from carrying mobile phones or meeting visitors is also considered to be management by improper means.
- (2) Since there is no employment relationship between implementing organizations and technical intern trainees during the period of lectures implemented by supervising organizations after their entry into Japan, implementing organizations, as a future employer, must neither command nor order technical intern trainees taking lectures.

8 Handling of expenses regarding employment placement

Expenses for employment placement should be handled subject to the provisions of the Employment Security Law. According to the Immigration Control and Refugee Recognition Act, supervising organizations should be nonprofit organizations and not earn profits through employment placement. Therefore, the following must especially be kept in mind:

- (1) Supervising organizations shall not collect expenses for employment placement (including actual costs) from implementing organizations when conducting free employment placement business. That is, supervising organizations may collect expenses necessary for their operation such as expenses for lectures and expenses necessary for sending organizations from implementing organizations, but expenses for employment placement must not be included.
 - For example, salaries for employees and directors of supervising organizations who engage
 in employment placement, travel expenses of employees of supervising organizations
 necessary for selecting technical intern trainees, expenses for employment placement by
 sending organizations, expenses for arranging interviews in sending countries are
 considered as expenses for employment placement.
 - In cases where membership fee for those who accept technical intern trainees is higher than that for other members who do not accept them and it is not clearly specified that the difference is not attributable to employment placement, please take care not to be considered to collect such expenses..
- (2) When supervising organizations conduct fee-charging employment placement business, they shall collect expenses for employment placement (only actual costs) from implementing organizations within the range of a schedule of fees notified in advance to the Minister of Health, Labour and Welfare in connection of employment placement.
 - Nobody shall conduct free-charging employment placement business concerning construction work..
- (3) Supervising organizations, which conduct free or fee-charging employment placement, must carry out their operations by separating clearly expenses for employment placement (including actual costs) and management expenses, because they are required to make clear that they are neither collecting nor spending money regarding employment placement as a management fee, and that they do not acquire income from employment placement business.
- (4) Supervising organizations must not collect expenses for employment placement from candidates for technical intern trainees.

Attachment

Schedule of Employment Terms and Conditions
(Notification of Employment Conditions) (Japanese and English)·····13

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所定時間外労働の有無 □ 有 □ 無	5		口、乙年日 日、3年日	П)				
See Articles to Articles to and Articles to of the Dules of Employment for details		所定時間外労働の有無 □ 有 □ 無						
See Articles to, Articles to, and Articles to of the Rules of Employment for details. 詳細は、就業規則 第 条~第 条、第 条~第 条、第 条~第 条			± •					

V.	Days Off
	休日 · Regular days off: Every, Japan's national holidays, others () · (Total number of days off per annum: days)
	定例日;毎週曜日、日本の国民の祝日、その他(年間合計休日日数日)
	 Additional days off: days per week/month, others () (Attach a copy of a yearly corporate calendar with translations in the technical intern's native language)
	非定例日 ; 週・月当たり 日、その他 () (母国語併記の年間カレンダー写しを添付する)
	O See Articles to, Articles to, and Articles to of the Rules of Employment for details.
VI	詳細は、就業規則 第 条〜第 条、第 条〜第 条 Leave
٧1.	休 暇
	1. Annual paid leave: After working consecutively for 6 months → days
	年次有給休暇 6 か月継続勤務した場合 → 日 Annual paid leave prior to working consecutively for 6 months (□ Yes □ No)
	継続勤務6か月以内の年次有給休暇 (有無)
	→ days after months → か月経過で 日
	2. Other leave entitlements: Paid () Unpaid ()
	その他の休暇 有給 (無給 () 無給 () の を Articles to, Articles to, and Articles to of the Rules of Employment for details.
	が
VII.	Wage
1	. Basic wage: Monthly wage (yen) Daily wage (yen) Hourly wage (yen)
	基本賃金 月 給 (円) 日 給 (円) 時間給 (円)
	(Details are as provided in the attachment.) (詳細は別紙のとおり)
	(HI MHI CONTINUE TO DO
2	. Allowances (excluding additional pay for overtime work)
	諸手当 (時間外労働の割増賃金は除く) (allowance, allowance, allowance)
	(
	(Details are as provided in the attachment.) (詳細は別紙のとおり)
<u> </u>	(中が付けるがらがなっと 40 グ)
0	Additional account when for a continuous allowed and according to the late of sixty.
δ.	. Additional payment rates for overtime work, work on days off, and work late at night 所定時間外、休日又は深夜労働に対して支払われる割増賃金率
	(a) Overtime work: Work outside statutory working hours ()%
	所定時間外 法定超 ()%
	Work outside statutory working hours exceeding 60 hrs. ()% 法定60時間超 ()%
	Work outside prescribed working hours ()%
	所定超()%
	(b) Work on days off: Statutory holidays ()% Non-statutory holidays ()% 休 日 法定休日 ()%、 法定外休日 ()%
	(c) Work late at night: ()%
4	深 夜()》。
4.	Closing day of wage period: () of every month, () of every month) of every month 賃金締切日
5.	Wage payment date: () of every month, () of every month
	賃金支払日 () 一毎月 日、() 一毎月 日
6.	Method of wage payment: ☐ Cash ☐ Bank transfer
	賃金支払方法
7.	Deductions from wage payment in accordance with labor-management agreement: \square No \square Yes (Details are as provided in the attachment.)
	労使協定に基づく賃金支払時の控除 無 有 (詳細は別紙のとおり)
8.	Wage raise: ☐ Yes (Timing, amount, etc.), ☐ No
٥.	昇 給 有(時期、金額等) 、 無
9.	Bonus: ☐ Yes (Timing, amount, etc.), ☐ No
10	賞 与 有 (時期、金額等)、無 Termination allowance: □ Yes (Timing, amount, etc.), □ No
10.	退職金 有(時期、金額等)、無

₩.		rmination of Employment
	退	職に関する事項
	1.	Voluntary termination (Notify president, plant manager, or other superior at least two weeks in advance.)
		自己都合退職の手続(退職する2週間以上前に社長・工場長等に届けること)
	2.	Dismissal
		解雇の事由及び手続
		The implementing organization may dismiss a technical intern only when a compelling reason exists, after giving 30 days prior notice or upon
		paying no less than the average wage for 30 days of labor to the technical intern.
		When dismissing a technical intern for reasons attributable to the technical intern, the implementing organization may do so immediately without
		prior notice or payment of average wage compensation upon receiving approval from the head of the competent Labour Standards Inspection
		Office.
		解雇は、やむを得ない事由がある場合にかぎり少なくとも30日前に予告をするか、又は30日分以上の平均賃金を支払って解雇す
		る。技能実習生の責に帰すべき事由に基づいて解雇する場合には、所轄労働基準監督署長の認定を受けることにより予告も平均賃金
		の支払も行わず即時解雇されることもあり得る。
		O See Articles to and Articles to of the Rules of Employment for details.
		詳細は、就業規則 第 条~第 条、第 条~第 条
IX.	Oth	ers
	その	他
	· S	ubscription to social insurance
	社	ニ会保険の加入状況
	([☐ Employees' pension insurance ☐ National pension insurance ☐ Health insurance ☐ National health insurance)
	(厚生年金 国民年金 健康保険 国民健康保険)
	• Д	pplication of labor insurance (Employment insurance Workmen's accident compensation insurance)
		f 働保険の適用 (雇用保険 労災保険)
		Iedical checkup at the time of employment: (year) (month)
		ECA に Heckup at the of employment (year) (month) 「人れ時の健康診断 年 月
		irst routine medical checkup: (year) (month) (thereafter, every)
		instrouting medical checkup: (year) (month) (thereafier, every)]回の定期健康診断 年 月 (その後 ごとに実施)
	1)	四のた別健康診例 キー・・・・ 月 (その後 ことに美肥)
	_	ature of technical intern
Ä	受取	人(署名)

Wage Payment 賃金の支払い

1.	Basic wage: 🗆 N	Monthly wage	(yen)	☐ Daily wage	e (yen)	Hourly v	wage (yen)	
	基本賃金	月 給 (円)	日 給 (円)	時間給	(円)	
		● Wage pe	r hour (yen)						
		時間当た	りの <u>金額(</u>	円)						
2.	Amount and meth	nod of calcula	tion of allowance	s (excluding ad	lditional pa	nyment for	overtime v	work)		
	諸手当の額及び記	計算方法 (時	間外労働の割増り	賃金は除く)						
	(a) (allowance:	yen	/ Method of c	alculation:)	
	(手当	F	/ 計算方法	:)		
	(b) (allowance:	yen	/ Method of c	alculation:)	
	(手当	E	/ 計算方法	:)		
	(c) (allowance:	yen	/ Method of c	alculation:)	
	(手当	E	/ 計算方法	:)		
	(d) (allowance:	yen	/ Method of c	alculation:)	
	(手当	H	/ 計算方法	:)		
4.	1ヵ月当たりの Items to be dedu 賃金支払時に控験 (a) Tax: Appro	cted at the tin 余する項目	ne of wage paym	ent Employment ir			odrox.		yen	
	税金(約			雇用保	•		(約	F.		
			: Approx			1 expenses:				
	社 会 保		···· (約	円)、	食		(円)		
	(e) Housing exp		yen							
	住居費		円)							
	(f) Others	(Utility fee	s): Approx	yen	() Ap	prox	yen		
	その他	(1 N/ t. det		円)、	(· —— (約	円)		
		(yen	() A	approx	ye	n	
		() (約	円)、	()	(約	円)		
	● Total deducti	ons: App		yen						
	控除する金額		 約							
	Take-home an				provided t	here are n	o missed	workdavs)		
		-	る手取り額(欠勤		-					
					Approx.		ven (exc	cluding addi	tional payment	for overtime work)
					<u></u> 約		<u> </u>	3		の割増賃金は除く)